# Exhibit 28

Case 12:70-03263-9LCTr&lar lettect#6:220-0311-6280 ar teilett 6:09/01/22 18:52:54 Desc: Office of Management and Budget, Financial Advisory Tythqiftyi and Bisca Pagenge 2 of 4

and Treasury Department Attachment I - UNIVERSAL FORM

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### UNIVERSAL FORM<sup>1</sup>

## Certification in Compliance with Section 204 (a) of PROMESA and Administrative Bulletin OE 2019-57

☐ Prior to the approval of a Law or Resolution		
☑ Immediately approved (signed) Law or Resolution		
MANDATORY REQUIREMENT FOR ALL AGENCIES		
As required by Section 204(a) of the federal Act called <i>Puerto Rico Oversight, Management, and Economic Stability Act,</i> known as PROMESA, Pub. L. 114-187, we have evaluated Act No. 41-2022 to determine whether it may have a potential fiscal impact on the Expenditure Budget of the Government of Puerto Rico.		
After the corresponding evaluation and analysis of the statute referred to above, we certify the following:		
I certify that, if the project or resolution referred to above is signed, its implementation would have the following impact on the Agency: <u>Department of Labor and Human Resources</u> .		
1. That the statute before us:		
□ has no fiscal impact ☑ does have fiscal impact (If there is an impact, complete part 2)		
2. That the statute under our consideration involves		
<ul> <li>a. an increase in expenses of \$1,248.12.</li> <li>b. a decrease in expenses of \$</li> <li>c. an increase in revenues of \$</li> <li>d. a decrease in revenues of \$</li> </ul>		
I certify that, if the project or resolution referred to above is signed, the aforementioned impact $\square$ is $\square$ is not contemplated in the certified budget for <b>fiscal year 2021-2022</b> for the Agency: <u>Department of Laborand Human Resources</u> , and therefore $\square$ it would $\boxtimes$ not have an incremental effect thereon.		
In case of a reallocation, I certify that the funds to be reprogrammed by this charter are from for Fiscal Year		

<sup>&</sup>lt;sup>1</sup> The originals of fiscal documents shall be kept for six (6) years or until an intervention by the Comptroller, whichever occurs first. See Article IV of Regulation 23-00-01, For the Conservation of Documents of a Fiscal Nature or Necessary for the Examination and Verification of Fiscal Accounts and Operations.



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Circular Letter No. 169-19, Circular Letter No. 2019-01; Circular Letter No. 1300-070, Office of Management and Budget, Financial Advisory Authority and Fiscal Agency and Treasury Department

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1.	runds to be reallocated:		
	☐ are not available ☐ are available (If available, fill in part 2 and 3)		
2.	The funds are in:		
	□ PRIFAS (Account Number	,	
3.	That the funds to be reallocated:		
	□ are obligated for \$ □ are not obligated		
I certify that, if the statute referred to above is signed, this:			
☑ is not substantially inconsistent with the Certified Fiscal Plan. ☐ is substantially inconsistent with the Certified Fiscal Plan.			
Comments: The expense corresponds to the publication of an edict to initiate the revision of three (3) regulations pursuant to the Uniform Administrative Procedure Act. The announcement was published on July 15, 2022, in the <i>Primera Hora</i> newspaper. Agency employees wrote the drafts of the regulations. The expense incurred was less than originally anticipated (\$3,000.00).			
Therefore, this Certification is issued on July 22, 2022.			
<u>Departmen</u> Agency	t of Labor and Human Resources		
Gabriel Ma Name and I	ldonado-González, Secretary Position	[Signature] Signature	



#### TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US) TARGEM Translations Inc.

I, Pura Reyes Gilestra-ATA # 244688 ♦ NAJIT # 3449, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 143 Rodney Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: Department of Labor Updated Certification

Signed this 26th day of July 2022

Pura Reyes Gilestra

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